

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division August 15, 1955  
Industry Circular No. 55- 22

Foreign Countries in Which United States  
Internal Revenue Tobacco Products Tax Stamps  
May be affixed to Tobacco Products Prior to  
Exportation of Such Products to the United States

Manufacturers and importers of cigars, cigarettes,  
and manufactured tobacco:

1. Sections 270.194 and 275.183 of the regulations in Parts 270 and 275 of Title 26 CFR (1954), which became effective June 25 and July 19, 1955, respectively, provide that internal revenue stamps to denote payment of tax on cigars, cigarettes, and manufactured tobacco produced in a foreign country and exported to the United States may be affixed to such products in the foreign country in which manufactured, provided the laws of such foreign country grant a like privilege in respect of the affixture of its revenue stamps in the United States to similar products manufactured in the United States and exported to such foreign country.

2. The purpose of this industry circular is to furnish you a list of foreign countries to which United States internal revenue tobacco products tax stamps may be forwarded for affixture to such products prior to exportation to the United States:

Algeria	Canada	Italy
British West Indies,	Costa Rica	Japan
Colonies of --	*Cuba	Mexico
Bahamas	Denmark	Netherlands
Barbados	Dominican Republic	Northern Ireland
Bermuda	Egypt	Philippine Islands
British Guiana	England	Saudi Arabia
British Honduras	France	Scotland
Jamaica	Haiti	Union of South Africa
Leeward Islands	Honduras	Sweden
Tobago	India	Switzerland
Trinidad	Indonesia	Turkey
Windward Islands	Iraq	West Germany
Burma	Irish Free State	

\* Cigar stamps may not be forwarded to Cuba for affixture to cigars produced in that country for export to the United States, since that country does not permit its cigar stamps to be affixed to cigars in the United States before exportation to Cuba.

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4. You will be informed by industry circular of any changes in the foregoing list of foreign countries.

5. Inquiries regarding this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
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